



*South Dakota Secretary of State*  
SHANTEL KREBS

August 10, 2018

Dakota State University Foundation  
Dakota State University Athletics  
820 N. Washington Ave.  
Madison, SD 57042

Dear Bob,

Our office is in receipt of your raffle request. The date of the filing is August 10, 2018. Per SDCL 22-25-25, your organization may begin selling tickets, 30 days following the date of filing, which would be on or after September 9, 2018. Per your notification, your raffles will conclude no later than September 9, 2018.

Should you need to make any revisions or cancel this raffle, please notify our office in writing at the address below.

If there is any other way in which our office could assist you, please feel free to contact me at (605) 773-3537 or email me at [kayla.boxley@state.sd.us](mailto:kayla.boxley@state.sd.us). Thank you.

Sincerely,

Kayla Boxley  
Administrative Assistant /Notary Coordinator  
Pistol Permit Administrator/Lobbyist Coordinator  
Office of the Secretary of State of South Dakota  
500 E Capitol Ave Ste. 204  
Pierre, SD 57501



Dakota State University Foundation  
Office: (605) 256-5693 • Fax: (605) 256-7335

Dakota State University • 820 North Washington Ave. • Madison, SD 57042-1799

August 10, 2018

RECEIVED

AUG 10 2018

S.D. SEC. OF STATE

The Honorable Shantel Krebs  
Secretary of State  
State Capitol  
500 East Capital Avenue  
Pierre, SD 57501

Dear Secretary Krebs,

The Dakota State University Foundation requests an exemption from your office, per SDCL 22-25-25(6), to hold a fundraising raffle to benefit the Dakota State University Foundation and Dakota State University Athletics.

The Foundation proposes to raffle the 32 NFL teams for a Football Calcutta. The raffle will take place prior to the start of the NFL season and the prizes awarded at the completion of the Super Bowl. The DSU Athletic Department will keep 50% of the raffle money and 50% will be distributed to the winners based on the following criteria:

Team with worst record	2.5% of pot
Division and Wild Card teams (12 teams)	12.5% of pot
Wild Card game winners	5% of pot
Division game winners	10% of pot
AFC/NFC Championship game winners	10% of pot
Super Bowl Champion	10% of pot

Proceeds of the raffle will be used to support scholarships for Dakota State University student-athletes.

If you have any questions concerning the fundraiser, I can be reached at the number and email listed below. Please find enclosed the DSU Foundation's exempt status as a nonprofit 501(c)(3) organization.

Sincerely,

**Bob**

Bob Preloger  
Interim VP for Institutional Advancement/Marketing & Communication  
Dakota State University  
605-256-5693

[bob.preloger@dsu.edu](mailto:bob.preloger@dsu.edu)

Address any reply to: Federal Building and U. S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101

## Department of the Treasury

District Director

### Internal Revenue Service

Date:

May 30, 1973

In reply refer to:

StP:EO:73-552 GMD:j1



Dakota State Scholarship, Inc.  
Dakota State College  
Madison, South Dakota 57042

Accounting Period Ending: June 30  
Purpose: Charitable

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

*R. C. Voskuil*  
R. C. Voskuil  
District Director

Department of the Treasury  
Internal Revenue Service

OGDEN, UT 84201

In reply refer to: 29023013  
Sep. 06, 1989 LTR 2082C  
23-7299995 0000 00 000  
05270

DAKOTA STATE UNIVERSITY FOUNDATION  
X GREG REDLIN  
830 N WASHINGTON  
MADISON SD 57042

Employer Identification Number: 23-7299995

Dear Taxpayer:

This is in reply to your correspondence of Aug. 03, 1989.

We have changed your name as you requested. The number shown above is valid for you to use on all tax documents.

If our mailing labels have already been printed, the label you received on your tax package may still reflect your former name. If this happens, please correct your name on the label when you file your return.

If you have any questions, you may write us at the address on this letter. If you write, please return this letter with your reply; the copy is for your records. When you reply, please send us your telephone number and the most convenient time for us to call so we may contact you if we need more information.

Thank you for your cooperation.

Sincerely yours,



Kathryn Moon  
Chief, Correspondence Section

Enclosure:  
Copy of this letter

## Boxley, Kayla

---

**From:** Dittman, Jeff  
**Sent:** Wednesday, August 22, 2018 1:18 PM  
**To:** Boxley, Kayla  
**Cc:** Preloger, Bob  
**Subject:** RE: DSU Athletic Raffle

OK. I have visited with the Attorney General's Office and the State's Attorney so I think we have this. While neither office could give advice, the State's Attorney did say that she thought this was more of a lottery and the Attorney General said a lottery and a raffle are terms used in the non-profit gaming section.

So, I think we can finalize this with you Kayla.

Thanks for your help.  
Jeff

-----Original Message-----

**From:** Boxley, Kayla  
**Sent:** Wednesday, August 22, 2018 8:35 AM  
**To:** Dittman, Jeff <jeff.dittman@dsu.edu>  
**Cc:** Preloger, Bob <Bob.Preloger@dsu.edu>  
**Subject:** RE: DSU Athletic Raffle

Jeff:

Thank you for your reply. In your letter it states "The Dakota State University Foundation requests an exemption from your office, per SDCL 22-25-25(6), to hold a fundraising raffle to benefit the Dakota State University Foundation and Dakota State University Athletics". This is why we have labeled it a raffle request. Our office, however, is just the filing agency, so this question about "auctioning off" would need to be directed to the Attorney General's office. They may be contacted at (605) 773-3215. If you tell them your question, they will direct you to an attorney who may answer your question.

Once you have talked with them, please contact our office if this request still falls under a raffle.

Thank you,  
Kayla

Kayla Boxley  
Office of the Secretary of State, South Dakota Pistol Permit Administrator/Notary Administrator Lobbyist  
Administrator/Administrative Assistant  
500 E. Capitol Ave., Ste. 204  
Pierre, SD 57501  
Phone: (605) 773-3539  
Fax: (605) 773-4550  
[www.SDSOS.gov](http://www.SDSOS.gov)  
[kayla.boxley@state.sd.us](mailto:kayla.boxley@state.sd.us)

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-----Original Message-----

From: Dittman, Jeff  
Sent: Wednesday, August 22, 2018 6:06 AM  
To: Boxley, Kayla <Kayla.Boxley@state.sd.us>  
Cc: Preloger, Bob <Bob.Preloger@dsu.edu>  
Subject: RE: DSU Athletic Raffle

Good Morning Kayla,

We would like the date to be Sept. 9th.

I do have one question. We are not selling tickets per a raffle but auctioning off the 32 NFL teams. I don't know if that makes a difference but wanted to ask.

Thanks,  
Jeff

-----Original Message-----

From: Boxley, Kayla  
Sent: Tuesday, August 21, 2018 11:59 AM  
To: Preloger, Bob <Bob.Preloger@dsu.edu>  
Cc: Dittman, Jeff <jeff.dittman@dsu.edu>  
Subject: RE: DSU Athletic Raffle

Bob:

We are still waiting for the drawing date that you choose to draw for your raffle request. Please know that if we don't receive this date today, we will be returning your letter to you stating that we have not received your email reply.

Thank you,  
Kayla

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-----Original Message-----

From: Preloger, Bob

Sent: Thursday, August 16, 2018 1:43 PM

To: Boxley, Kayla <Kayla.Boxley@state.sd.us>

Cc: Dittman, Jeff <jeff.dittman@dsu.edu>

Subject: DSU Athletic Raffle

Hi Kayla ... working on it. :-)

Bob

Sent from my iPhone

## Boxley, Kayla

---

**From:** Dittman, Jeff  
**Sent:** Wednesday, November 7, 2018 3:38 PM  
**To:** Boxley, Kayla  
**Cc:** Dittman, Jeff  
**Subject:** RE: DSU Athletic Raffle

Hi Kayla,

We had to postpone the Football Calcutta until January 3rd, 2019. Can you update our form or do we need to submit a completely new one?

Thank you,  
Jeff

-----Original Message-----

**From:** Boxley, Kayla  
**Sent:** Wednesday, August 22, 2018 1:31 PM  
**To:** Dittman, Jeff <jeff.dittman@dsu.edu>  
**Cc:** Preloger, Bob <Bob.Preloger@dsu.edu>  
**Subject:** RE: DSU Athletic Raffle

Jeff:

Thank you for letting us know what the outcome is. We will file your raffle request with our office and send you an approval letter in the mail.

Thank you,  
Kayla

Kayla Boxley  
Office of the Secretary of State, South Dakota Pistol Permit Administrator/Notary Administrator Lobbyist  
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